UNITED STATES COURT OF INTERNATIONAL TRADE
BEFORE:

UNITED STATES OF AMERICA,	:	
Plaintiff,	:	Court No. 09-0442
v.	:	
AMERICAN HOME ASSURANCE COMPANY	:	
Defendant.	:	

COMPLAINT

Pursuant to the rules of this Court, the United States of America, plaintiff, alleges as follows:

1. This action is brought by the United States of America, on behalf of the Department of Homeland Security, United States Customs and Border Protection ("CBP" or "Customs"), to recover unpaid duties and interest in the amount of $311,470.83.

2. This Court has jurisdiction over this matter under 28 U.S.C. § 1582(2).

3. Defendant, American Home Assurance Company ("AHAC"), at all times relevant to this matter was located in New York, New York and was authorized to write surety bonds.

COUNT I

4. Paragraphs 1 through 3 are incorporated by reference as though fully set forth herein.

5. On October 15, 2001, Defendant AHAC entered into a single transaction bond with Groupstars Chemical, LLC (Groupstars) in the amount of $22,978.00 for entry number FS2-10181434. A copy of that bond is attached as Exhibit A.

6. On October 23, 2001, Groupstars entered merchandise under entry number FS2-10181434 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit B.

7. On October 24, 2003, Customs liquidated entry number FS2-10181434 for a total amount due of $22,977.11 for unpaid duties.

8. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $24,944.25 for entry number FS2-10181434. A copy of that letter is attached as Exhibit C.

9. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $25,191.48 for entry number FS2-10181434. A copy of that letter is attached as Exhibit D.

10. AHAC has not paid the amount owed for entry number FS2-10181434.

11. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10181434, which was assigned protest number 270404102544 by Customs. Customs denied the protest and the application for further review on July 13, 2005.

12. AHAC requested Customs to set aside the denial of the application for further review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

COUNT II

13. Paragraphs 1 through 3 are incorporated by reference as though fully set forth herein.

14. On November 19, 2001, Defendant AHAC entered into a single transaction bond

with Groupstars in the amount of $44,678.00 for entry number FS2-10189254. A copy of that bond is attached as Exhibit E.

15. On October 22, 2001, Groupstars entered merchandise under entry number FS2-10189254 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit F.

16. On October 24, 2003, Customs liquidated entry number FS2-10189254 for a total amount due of $44,677.71 for unpaid duties.

17. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $48,502.71 for entry number FS2-10189254. A copy of that letter is attached as Exhibit C.

18. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $48,983.42 for entry number FS2-10189254. A copy of that letter is attached as Exhibit D.

19. AHAC has not paid the amount owed for entry number FS2-10189254.

20. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10189254, which was assigned protest number 270404102544 by Customs. Customs denied the protest and the application for further review on July 13, 2005.

21. AHAC requested Customs to set aside the denial of the application for further review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

COUNT III

22. Paragraphs 1 through 3 are incorporated by reference as though fully set forth

herein.

23. On November 26, 2001, Defendant AHAC entered into a single transaction bond with Groupstars in the amount of $22,339.00 for entry number FS2-10191375. A copy of that bond is attached as Exhibit G.

24. On November 28, 2001, Groupstars entered merchandise under entry number FS2-10191375 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit H.

25. On October 17, 2003, Customs liquidated entry number FS2-10191375 for a total amount due of $22,338.86 for unpaid duties.

26. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $24,242.06 for entry number FS2-10191375. A copy of that letter is attached as Exhibit C.

27. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $24,482.32 for entry number FS2-10191375. A copy of that letter is attached as Exhibit D.

28. AHAC has not paid the amount owed for entry number FS2-10191375.

29. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10191375, which was assigned protest number 270404102544 by Customs. Customs denied the protest and the application for further review on July 13, 2005.

30. AHAC requested Customs to set aside the denial of the application for further review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

COUNT IV

31. Paragraphs 1 through 3 are incorporated by reference as though fully set forth herein.

32. On December 24, 2001, Defendant AHAC entered into a single transaction bond with Groupstars in the amount of $23,297.00 for entry number FS2-10195251. A copy of that bond is attached as Exhibit I.

33. On December 26, 2001, Groupstars entered merchandise under entry number FS2-10195251 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit J.

34. On October 17, 2003, Customs liquidated entry number FS2-10195251 for a total amount due of $23,296.88 for unpaid duties.

35. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $25,281.70 for entry number FS2-10195251. A copy of that letter is attached as Exhibit C.

36. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $25,532.27 for entry number FS2-10195251. A copy of that letter is attached as Exhibit D.

37. AHAC has not paid the amount owed for entry number FS2-10195251.

38. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10195251, which was assigned protest number 270404102544 by Customs. Customs denied the protest and the application for further review on July 13, 2005.

39. AHAC requested Customs to set aside the denial of the application for further

review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

COUNT V

40. Paragraphs 1 through 3 are incorporated by reference as though fully set forth herein.

41. On January 7, 2002, Defendant AHAC entered into a single transaction bond with Groupstars in the amount of $22,339.00 for entry number FS2-10196390. A copy of that bond is attached as Exhibit K.

42. On January 2, 2002, Groupstars entered merchandise under entry number FS2-10196390 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit L.

43. On December 5, 2003, Customs liquidated entry number FS2-10196390 for a total amount due of $22,338.86 for unpaid duties.

44. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $24,068.69 for entry number FS2-10196390. A copy of that letter is attached as Exhibit C.

45. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $24,307.23 for entry number FS2-10196390. A copy of that letter is attached as Exhibit D.

46. AHAC has not paid the amount owed for entry number FS2-10196390.

47. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10196390, which was assigned protest number 270404102544 by Customs.

Customs denied the protest and the application for further review on July 13, 2005.

48. AHAC requested Customs to set aside the denial of the application for further review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

COUNT VI

49. Paragraphs 1 through 3 are incorporated by reference as though fully set forth herein.

50. On January 11, 2002, Defendant AHAC entered into a single transaction bond with Groupstars in the amount of $47,231.00 for entry number FS2-10199832. A copy of that bond is attached as Exhibit M.

51. On January 14, 2002, Groupstars entered merchandise under entry number FS2-10199832 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit N.

52. On December 5, 2003, Customs liquidated entry number FS2-10199832 for a total amount due of $47,230.72 for unpaid duties.

53. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $50,888.06 for entry number FS2-10199832. A copy of that letter is attached as Exhibit C.

54. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $51,392.41 for entry number FS2-10199832. A copy of that letter is attached as Exhibit D.

55. AHAC has not paid the amount owed for entry number FS2-10199832.

56. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10199832, which was assigned protest number 270404102544 by Customs. Customs denied the protest and the application for further review on July 13, 2005.

57. AHAC requested Customs to set aside the denial of the application for further review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

COUNT VII

58. Paragraphs 1 through 3 are incorporated by reference as though fully set forth herein.

59. On February 27, 2002, Defendant AHAC entered into a single transaction bond with Groupstars in the amount of $139,140.00 for entry number FS2-10205167. A copy of that bond is attached as Exhibit O.

60. On March 4, 2002, Groupstars entered merchandise under entry number FS2-10205167 at the Los Angeles, California port of entry (port code 2704). A copy of the entry summary is attached as Exhibit P.

61. On December 5, 2003, Customs liquidated entry number FS2-10205167 for a total amount due of $91,908.43 for unpaid duties.

62. On July 22, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $99,025.42 for entry number FS2-10205167. A copy of that letter is attached as Exhibit C.

63. On September 26, 2005, Customs sent a letter to AHAC seeking, among other things, payment of $100,006.86 for entry number FS2-10205167. A copy of that letter is attached

as Exhibit D.

64. AHAC has not paid the amount owed for entry number FS2-10205167.

65. AHAC filed a protest and an application for further review on the amount due for entry number FS2-10205167, which was assigned protest number 270404102544 by Customs. Customs denied the protest and the application for further review on July 13, 2005.

66. AHAC requested Customs to set aside the denial of the application for further review on September 9, 2005. In correspondence dated November 4, 2005 and in a ruling dated October 17, 2007, CBP denied AHAC's request.

WHEREFORE, Plaintiff respectfully requests that judgment be entered in favor of the United States of America against defendant AHAC in the amount of $311,470.83, plus pre- and post-judgment interest, and for such other further relief as this court deems just and proper.

Respectfully Submitted,

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New York, New York